



3014 (02-02-05)

ANNUAL REPORT

OF

Name: DEFOREST MUNICIPAL WATER UTILITY

Principal Office: 306 DEFOREST STREET
DEFOREST, WI 53532- 051

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DEFOREST MUNICIPAL WATER UTILITY

Utility Address: 306 DEFOREST STREET
DEFOREST, WI 53532- 051

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site: www.vi.deforest.wi.us

Utility employee in charge of correspondence concerning this report:

Name: STEVEN J FAHLGREN

Title: FINANCE DIRECTOR

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

E-mail Address: fahlgrens@vi.deforest.wi.us

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR JEFFERY N MILLER

Title: VILLAGE PRESIDENT

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532

Telephone:

Fax Number:

E-mail Address: millerj@vi.deforest.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AIMEE MILLAN**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 6600**Fax Number:****E-mail Address:** amillan@virchowkrause.com**Date of most recent audit report:** 3/17/2006**Period covered by most recent audit:** 2005

Names and titles of utility management including manager or superintendent:

Name: JO ANN MILLER**Title:** VILLAGE ADMINISTRATOR**Office Address:**

306 DEFOREST STREET

P.O. BOX 510

DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751 EXT 155**Fax Number:** (608) 846 - 6963**E-mail Address:** millerjo@vi.deforest.wi.us**Name:** PATRICK VANDERSANDEN**Title:** PUBLIC WORKS COORDINATOR**Office Address:**

306 DEFOREST STREET

DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751**Fax Number:** (608) 846 - 6963**E-mail Address:** vandersandenp@vi.deforest.wi.us

Name of utility commission/committee: DEFOREST VILLAGE BOARD

Names of members of utility commission/committee:

MR ERIC BEASLEY, TRUSTEE

MR ABE DEGNAN, TRUSTEE

MS JUDI EWALD, TRUSTEE

MR STEVEN JENSEN, TRUSTEE

MR JEFF MILLER, TRUSTEE

MR JACK SULLIVAN, TRUSTEE

MR PETER ZEIMET, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

none

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	884,013	811,766	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	338,875	384,039	2
Depreciation Expense (403)	101,471	98,610	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	161,593	150,120	5
Total Operating Expenses	601,939	632,769	
Net Operating Income	282,074	178,997	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	282,074	178,997	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	52,727	37,236	10
Miscellaneous Nonoperating Income (421)	491,451	462,500	11
Total Other Income	544,178	499,736	
Total Income	826,252	678,733	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,651)	(19,848)	12
Other Income Deductions (426)	81,709	73,740	13
Total Miscellaneous Income Deductions	52,058	53,892	
Income Before Interest Charges	774,194	624,841	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,168	49,646	14
Amortization of Debt Discount and Expense (428)	9,803	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	12,594	0	19
Total Interest Charges	84,377	49,646	
Net Income	689,817	575,195	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,827,530	5,252,335	20
Balance Transferred from Income (433)	689,817	575,195	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,517,347	5,827,530	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	884,013		884,013	1
Total (Acct. 400):	884,013	0	884,013	
Operation and Maintenance Expense (401-402):				
Derived	338,875		338,875	2
Total (Acct. 401-402):	338,875	0	338,875	
Depreciation Expense (403):				
Derived	101,471		101,471	3
Total (Acct. 403):	101,471	0	101,471	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	161,593		161,593	5
Total (Acct. 408):	161,593	0	161,593	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	282,074	0	282,074	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	52,727	0	52,727 11
Total (Acct. 419):	52,727	0	52,727
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		491,451	491,451 12
NONE	0	0	0 13
Total (Acct. 421):	0	491,451	491,451
TOTAL OTHER INCOME:	52,727	491,451	544,178
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(29,651)		(29,651) 14
NONE	0	0	0 15
Total (Acct. 425):	(29,651)	0	(29,651)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		81,709	81,709 16
Total (Acct. 426):	0	81,709	81,709
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,651)	81,709	52,058
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	87,168		87,168 17
Total (Acct. 427):	87,168	0	87,168
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AND LOSS ON REFUNDING	9,803		9,803 18
Total (Acct. 428):	9,803	0	9,803
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
2004 BANS FOR WELL # 5	12,594		12,594 22
Total (Acct. 432):	12,594	0	12,594
TOTAL INTEREST CHARGES:	84,377	0	84,377
NET INCOME:	280,075	409,742	689,817
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,332,066	4,495,464	5,827,530 23
Total (Acct. 216):	1,332,066	4,495,464	5,827,530
Balance Transferred from Income (433):			
Derived	280,075	409,742	689,817 24
Total (Acct. 433):	280,075	409,742	689,817
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,612,141	4,905,206	6,517,347

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	884,013	0	0	0	884,013	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	884,013	0	0	0	884,013	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	135,821		135,821	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	135,821	0	135,821	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,083,345	9,538,031	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,543,476	1,364,648	2
Net Utility Plant	8,539,869	8,173,383	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	136,998	156,569	5
Other Investments (124)	0	0	6
Special Funds (125)	235,937	201,869	7
Total Other Property and Investments	372,935	358,438	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,625	131,153	8
Temporary Cash Investments (132)	1,423,789	1,236,733	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	191,154	186,914	11
Other Accounts Receivable (143)	18,033	79,221	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,984	44,145	14
Materials and Supplies (150)	18,710	20,798	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	1,699,295	1,698,964	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	78,415	88,218	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	78,415	88,218	
Total Assets and Other Debits	10,690,514	10,319,003	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,283	1,203,283	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	6,517,347	5,827,530	23
Total Proprietary Capital	7,720,630	7,030,813	
LONG-TERM DEBT			
Bonds (221)	970,050	1,057,050	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,280,000	1,280,000	26
Total Long-Term Debt	2,250,050	2,337,050	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,298	224,329	28
Payables to Municipality (233)	12,283	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	96,000	144,371	31
Interest Accrued (237)	10,823	9,754	32
Other Current and Accrued Liabilities (238)	12,116	9,321	33
Total Current and Accrued Liabilities	152,520	387,775	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	33,600	0	35
Other Deferred Credits (253)	533,714	563,365	36
Total Deferred Credits	567,314	563,365	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,690,514	10,319,003	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,538,031	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,171,408	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,544,552	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	367,385				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	10,083,345	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	728,435	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	815,041	0	0	0	13
Total Accumulated Provision	1,543,476	0	0	0	
Net Utility Plant	8,539,869	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	631,316				631,316	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	101,471				101,471	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,235				16,235	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	117,706	0	0	0	117,706	16
Debits during year						17
Book cost of plant retired	20,587				20,587	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	20,587	0	0	0	20,587	25
Balance end of year (110.1)	728,435	0	0	0	728,435	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	733,332				733,332	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	81,709				81,709	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	81,709	0	0	0	81,709	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	815,041	0	0	0	815,041	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	18,710	20,798	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	18,710	20,798	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Mortgage Revenue Bonds	2,423	428	19,378	1
Loss on 1998 Advance Refunding	7,380	428	59,037	2
Total			78,415	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,203,283	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,203,283</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Advance Refunding MRB's	12/15/1998	05/01/2014	4.55%	970,050	1
Total Bonds (Account 221):				970,050	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTES	12/15/2004	12/01/2008	3.25%	1,280,000	1
Total for Account 224				<u>1,280,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	144,371	1
Accruals:		
Charged water department expense	161,593	2
Charged electric department expense		3
Charged sewer department expense	5,168	4
Other (explain):		
NONE		5
Total Accruals and other credits	166,761	
Taxes paid during year:		
County, state and local taxes	204,517	6
Social Security taxes	9,902	7
PSC Remainder Assessment	713	8
Other (explain):		
NONE		9
Total payments and other debits	215,132	
Balance end of year	96,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1998 Advance Refunding MRB's	8,016	45,457	46,117	7,356	2
Subtotal	8,016	45,457	46,117	7,356	
Advances from Municipality (223)					
NONE	0			0	3
ADVANCE FROM SEWER UTILITY	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2004 BOND ANTICIPATION NOTES	1,738	41,711	39,982	3,467	5
Subtotal	1,738	41,711	39,982	3,467	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,754	87,168	86,099	10,823	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	136,998	1
Total (Acct. 123):	136,998	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION FUND	65,356	3
RESERVE FUND	135,853	4
WATER IMPACT FEES	34,728	5
Total (Acct. 125):	235,937	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	191,154	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	191,154	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	8,331	13
SPECIAL ASSESSMENTS	9,702	14
Total (Acct. 143):	18,033	
Receivables from Municipality (145):		
DUE FROM VILLAGE - TAX ROLL ITEMS	3,853	15
DUE FROM SEWER - JOINT METER ALLOCATION	34,131	16
Total (Acct. 145):	37,984	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE - PAYMENT IN LIEU OF TAX	12,283	20
Total (Acct. 233):	12,283	
Other Deferred Credits (253):		
Regulatory Liability	533,714	21
NONE		22
Total (Acct. 253):	533,714	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,174,464	0	0	0	4,174,464	1
Materials and Supplies	19,754	0	0	0	19,754	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	679,875	0	0	0	679,875	4
Customer Advances for Construction	33,600				33,600	5
Regulatory Liability	548,539	0	0	0	548,539	6
NONE					0	7
Average Net Rate Base	2,932,204	0	0	0	2,932,204	
Net Operating Income	282,074	0	0	0	282,074	8
Net Operating Income as a percent of						
Average Net Rate Base	9.62%	N/A	N/A	N/A	9.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	563,365	0	0	0	563,365	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	29,651	0	0	0	29,651	3
Other (specify):						
NONE					0	4
Balance End of Year	533,714	0	0	0	533,714	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/C 233. The year end "true-up" for the Water payment in lieu of tax to the Village was \$12,283. This was paid to the Village in January 2006.

A/C 143 Miscellaneous - The balance of \$8,331 includes invoices to individuals for damage to water plant (hydrant damage).

A/C 145 Due from sewer is for the 2005 Joint Meter Allocation.

A/C 143 Special Assessments - Water special assessments for Vinburn Road and Highway CV. The special assessments were assessed in prior years.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	811,096	762,453	1
Total Sales of Water	811,096	762,453	
Other Operating Revenues			
Forfeited Discounts (470)	5,226	4,727	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	45,506	27,740	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,185	16,846	6
Total Other Operating Revenues	72,917	49,313	
Total Operating Revenues	884,013	811,766	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	80,538	72,288	7
Pumping Expenses (620-625)	35,539	34,060	8
Water Treatment Expenses (630-635)	11,724	11,613	9
Transmission and Distribution Expenses (640-655)	48,890	124,909	10
Customer Accounts Expenses (901-904)	0	0	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	162,184	141,169	13
Total Operation and Maintenance Expenses	338,875	384,039	
Other Operating Expenses			
Depreciation Expense (403)	101,471	98,610	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	161,593	150,120	16
Total Other Operating Expenses	263,064	248,730	
Total Operating Expenses	601,939	632,769	
NET OPERATING INCOME	282,074	178,997	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,713	172,954	419,802	4
Commercial	202	40,156	74,403	5
Industrial	31	15,379	22,180	6
Total Metered Sales to General Customers (461)	2,946	228,489	516,385	
Private Fire Protection Service (462)	37		20,115	7
Public Fire Protection Service (463)	3,014		263,988	8
Other Sales to Public Authorities (464)	23	5,262	10,608	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,020	233,751	811,096	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	263,988	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	263,988	
Forfeited Discounts (470):		
Customer late payment charges	5,226	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,226	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL	45,506	8
Total Rents from Water Property (472)	45,506	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,729	10
Other (specify):		
FEE CHARGED TO TOKEN CREEK FOR ADMINISTRATION OF UTILITY AND MISC	9,456	11
Total Other Water Revenues (474)	22,185	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	80,538	72,288	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	80,538	72,288	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,071	26,470	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	8,468	7,590	9
Total Pumping Expenses	35,539	34,060	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	11,724	11,613	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	11,724	11,613	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	21,721	16,587	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,168	95,180	16
Maintenance of Mains (651)	19,979	12,558	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	0	584	19
Maintenance of Hydrants (654)	5,022	0	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	48,890	124,909	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	0	0	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,283	55,574	27
Office Supplies and Expenses (921)	20,055	16,064	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	36,335	20,639	30
Property Insurance (924)	2,070	1,912	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	44,640	43,246	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	0	0	35
Transportation Expenses (933)	3,263	2,393	36
Maintenance of General Plant (935)	538	1,341	37
Total Administrative and General Expenses	162,184	141,169	
Total Operation and Maintenance Expenses	338,875	384,039	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		156,146	144,371	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,168	4,756	2
Net property tax equivalent		150,978	139,615	
Social Security		9,902	9,646	3
PSC Remainder Assessment		713	859	4
Other (specify): NONE			0	5
Total tax expense		161,593	150,120	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214498				3
County tax rate	mills		2.876129				4
Local tax rate	mills		7.737557				5
School tax rate	mills		12.265567				6
Voc. school tax rate	mills		1.448413				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.542164				10
Less: state credit	mills		1.490408				11
Net tax rate	mills		23.051756				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.737557				14
Combined School Tax Rate	mills		13.713980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.451537				17
Total Tax Rate	mills		24.542164				18
Ratio of Local and School Tax to Total	dec.		0.874069				19
Total tax net of state credit	mills		23.051756				20
Net Local and School Tax Rate	mills		20.148818				21
Utility Plant, Jan. 1	\$	9,538,031	9,538,031				22
Materials & Supplies	\$	20,798	20,798				23
Subtotal	\$	9,558,829	9,558,829				24
Less: Plant Outside Limits	\$	697,093	697,093				25
Taxable Assets	\$	8,861,736	8,861,736				26
Assessment Ratio	dec.		0.874506				27
Assessed Value	\$	7,749,641	7,749,641				28
Net Local & School Rate	mills		20.148818				29
Tax Equiv. Computed for Current Year	\$	156,146	156,146				30
Tax Equivalent per 1994 PSC Report	\$	82,192					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	156,146					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,541		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	229,009		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	234,550	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,316		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	126,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,250		20
Total Pumping Plant	242,797	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,321		23
Total Water Treatment Plant	6,321	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,541	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			229,009	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	234,550	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,316	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			126,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,250	20
Total Pumping Plant	0	0	242,797	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,321	23
Total Water Treatment Plant	0	0	6,321	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	73,300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	803,449		26
Transmission and Distribution Mains (343)	1,700,842		27
Fire Mains (344)	0		28
Services (345)	202,212		29
Meters (346)	586,618	7,401	30
Hydrants (348)	149,597		31
Other Transmission and Distribution Plant (349)	445		32
Total Transmission and Distribution Plant	3,516,463	7,401	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,129		35
Computer Equipment (391.1)	23,013		36
Transportation Equipment (392)	60,584	7,073	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	66,221		43
Miscellaneous Equipment (398)	20,443		44
Other Tangible Property (399)	0		45
Total General Plant	177,390	7,073	
Total utility plant in service directly assignable	4,177,521	14,474	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,177,521	14,474	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			73,300	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			803,449	26
Transmission and Distribution Mains (343)			1,700,842	27
Fire Mains (344)			0	28
Services (345)			202,212	29
Meters (346)	20,587		573,432	30
Hydrants (348)			149,597	31
Other Transmission and Distribution Plant (349)			445	32
Total Transmission and Distribution Plant	20,587	0	3,503,277	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,129	35
Computer Equipment (391.1)			23,013	36
Transportation Equipment (392)			67,657	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			66,221	43
Miscellaneous Equipment (398)			20,443	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	184,463	
Total utility plant in service directly assignable	20,587	0	4,171,408	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	20,587	0	4,171,408	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,149,301	359,362	27
Fire Mains (344)	0		28
Services (345)	540,493	88,964	29
Meters (346)	0		30
Hydrants (348)	363,307	43,125	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,053,101	491,451	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,053,101	491,451	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,053,101	491,451	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			4,508,663 27
Fire Mains (344)			0 28
Services (345)			629,457 29
Meters (346)			0 30
Hydrants (348)			406,432 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,544,552
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	5,544,552
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	5,544,552

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,714	18,714	1
February			16,598	16,598	2
March			18,260	18,260	3
April			18,185	18,185	4
May			20,641	20,641	5
June			28,071	28,071	6
July			28,987	28,987	7
August			22,861	22,861	8
September			23,446	23,446	9
October			19,312	19,312	10
November			18,170	18,170	11
December			18,495	18,495	12
Total annual pumpage	0	0	251,740	251,740	
Less: Water sold				233,751	13
Volume pumped but not sold				17,989	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				2,854	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,854	19
Volume pumped but unaccounted for				15,135	20
Percent of water lost				6%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,375	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				276	27
Date of minimum: 12/9/2005					28
Total KWH used for pumping for the year				257,537	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
408 YAHARA STREET	2	412	12	97,257	Yes	1
609 ACKER PARKWAY	3	665	24	183,453	Yes	2
515 YORKTOWN ROAD	4	695	30	408,663	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	408 YAHARA STREET	609 ACKER PARKWAY	515 YORKTOWN RD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BYRON JACKSON	SIMMONS	5
Year Installed	1980	1979	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	850	1,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1977	1979	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	100	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	103 RIVER RD	519 LINDE ST		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1995	1968		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	150	130		10
Total capacity in gallons (actual)	600,000	300,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)		NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		19
				20
Is a corrosion control chemical used (yes, no)?		N		21
				22
Is water fluoridated (yes, no)?		Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	1,461	0	0	0	1,461	1
M	D	6.000	62,948	401	0	0	63,349	2
P	D	6.000	2,235	0	0	0	2,235	3
M	D	8.000	67,996	8,301	0	0	76,297	4
P	D	8.000	12,435	0	0	0	12,435	5
M	D	10.000	36,401	987	0	0	37,388	6
P	D	10.000	15,507	0	0	0	15,507	7
M	D	12.000	24,667	0	0	0	24,667	8
P	D	12.000	17,820	0	0	0	17,820	9
Total Within Municipality			241,470	9,689	0	0	251,159	
M	D	6.000	270	0	0	0	270	10
M	D	8.000	670	0	0	0	670	11
M	D	12.000	8,630	0	0	0	8,630	12
Total Outside of Municipality			9,570	0	0	0	9,570	
Total Utility			251,040	9,689	0	0	260,729	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	0	1	0	(1)	0	0	1
M	0.750	1,198	0	0	0	1,198	0	2
M	1.000	1,177	107	0	0	1,284	0	3
M	1.250	3	0	0	0	3	0	4
M	1.500	55	0	0	0	55	0	5
M	2.000	41	0	0	0	41	0	6
M	4.000	4	0	0	0	4	0	7
M	6.000	1	0	0	0	1	0	8
Total Utility		2,479	108	0	(1)	2,586	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,947	104	204	101	2,948	226	1
1.000	91	2	1	(1)	91	1	2
1.250	0	0	0	0	0	0	3
1.500	21	2	1	(1)	21	11	4
2.000	24	2	0	(1)	25	2	5
3.000	3	0	0	0	3	3	6
4.000	4	0	0	0	4	3	7
Total:	3,090	110	206	98	3,092	246	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,733	95	14	8	0	98	2,948	1
1.000	0	82	6	2	0	1	91	2
1.250	0	0	0	0	0	0	0	3
1.500	0	17	2	1	0	1	21	4
2.000	0	11	8	5	0	1	25	5
3.000	0	1	0	2	0	0	3	6
4.000	0	0	1	3	0	0	4	7
Total:	2,733	206	31	21	0	101	3,092	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	31	0			31	1
Within Municipality	431	24			455	2
Total Fire Hydrants	462	24	0	0	486	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	458
Number of distribution system valves end of year:	896
Number of distribution valves operated during year:	896

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 651 - Water main break repairs for Yahara Street and Antique Lane of \$8,162.

A/C 641 - Well testing for Wells 2,3 & 4 \$3,477.

A/C 923 - Costs related to the merger of the Token Creek Sanitary District and the DeForest Water Utility and preparation of a water rate study caused the increase in 2005.

A/C 650 - 2004 costs included repainting a water tower. No such cost in 2005.

A/C 654 - Repairs to hydrant damaged by vehicle.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All mains were funded by developers in 2005. There were no special assessments.

Water Services (Page W-18)

Explain all reported Adjustments.

1 Service was added and adjusted out in order for the report to not report an error message! Row one was all zero for 2005. All lead services were removed by 12/31/04

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services added for 2005 were financed by developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Utility does not have any services not in use as of 12/31/05.

Meters (Page W-19)

Explain all reported adjustments.

Previously, the utility did not report purchased meters as additions until installed. Therefore, the inventory has not been included in the owned meters. 101 meters were added during the year from inventory.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The Utility has been very aggressive in replacing meters in prior years and also has been aggressive in testing meters in prior years. Per Utility operators less meters needed to be tested due to the relative age of the meters in service.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
